



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53045-3555

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I THOMAS COLE of
(Person responsible for accounts)

_____, SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2003
(Signature of person responsible for accounts)	(Date)

PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD**Utility Address:** 150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53045-3555

When was utility organized? 4/5/1988**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: THOMAS COLE**Title:** PRESIDENT**Office Address:**

150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53008-1296

Telephone: (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET STE400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: RICHARD DIERCKSMIEIER**Title:** TREASURER**Office Address:**

150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53045-3555

Telephone: (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET STE400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/20/2003**Period covered by most recent audit:** 1/1/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: FRANK DOMBROWSKI**Title:** SECRETARY**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633 EXT**E-mail Address:****Name:** THOMAS COLE**Title:** PRESIDENT**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

THOMAS COLE, PRESIDENT
RICHARD A DIERCKSMIEIER, TREASURER
FRANK DOMBROWSKI, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	924,757	905,026	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	457,085	422,441	2
Depreciation Expense (403)	342,295	330,180	3
Amortization Expense (404-407)	0		4
Taxes (408)	15,890	13,287	5
Total Operating Expenses	815,270	765,908	
Net Operating Income	109,487	139,118	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	109,487	139,118	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	77,010	89,790	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	77,010	89,790	
Total Income	186,497	228,908	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	186,497	228,908	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	122,349	236,379	14
Amortization of Debt Discount and Expense (428)	18,133	9,283	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	109,890	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	250,372	245,662	
Net Income	(63,875)	(16,754)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(82,445)	(65,691)	20
Balance Transferred from Income (433)	(63,875)	(16,754)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(146,320)	(82,445)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	77,010	5
Total (Acct. 419):	77,010	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	924,757	0	0	0	924,757	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	924,757	0	0	0	924,757	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	187,467		187,467	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	250		250	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	187,717	0	187,717	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,622,677	16,563,352	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,257,713	1,935,491	2
Net Utility Plant	14,364,964	14,627,861	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,153,194	1,220,326	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,153,194	1,220,326	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(139,867)	38	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	131,567	126,871	11
Other Accounts Receivable (143)	1,820	3,048	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	255,167	19,940	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	5,968	3,412	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	254,655	153,309	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	180,029	68,611	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	129,492	54,203	20
Total Deferred Debits	309,521	122,814	
Total Assets and Other Debits	16,082,334	16,124,310	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(146,320)	(82,445)	23
Total Proprietary Capital	(146,320)	(82,445)	
LONG-TERM DEBT			
Bonds (221)	1,400,000	4,575,000	24
Advances from Municipality (223)	4,256,138	1,200,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,656,138	5,775,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	50,134	68,248	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,825	29,659	32
Other Current and Accrued Liabilities (238)	4,307	3,053	33
Total Current and Accrued Liabilities	69,266	100,960	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	73,448	77,010	36
Total Deferred Credits	73,448	77,010	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,429,802	10,253,785	41
Total Liabilities and Other Credits	16,082,334	16,124,310	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	16,622,677	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	16,622,677	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,257,713	0	0	0	10
Total Accumulated Provision	2,257,713	0	0	0	
Net Utility Plant	14,364,964	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,935,491				1,935,491	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	342,295				342,295	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	627				627	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,200				1,200	10
Other credits (specify):						11
					0	12
Total credits	344,122	0	0	0	344,122	13
Debits during year						14
Book cost of plant retired	21,900				21,900	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,900	0	0	0	21,900	19
Balance End of Year	2,257,713	0	0	0	2,257,713	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	2,597	428	18,184	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	15,536	428	161,845	2
Total			180,029	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,400,000	1
Total Bonds (Account 221):				1,400,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2021	3.25%	4,256,138	1
Total for Account 223				4,256,138	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	15,890	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	15,890	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	14,915	7
PSC Remainder Assessment	975	8
Other (explain):		
NONE		9
Total payments and other debits	15,890	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION WATER BONDS 1996	13,884	62,099	75,983	0	1
GENERAL OBLIGATION WATER BONDS 1999	15,775	60,250	61,200	14,825	2
Subtotal	29,659	122,349	137,183	14,825	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	0	109,890	109,890	0	3
Subtotal	0	109,890	109,890	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	29,659	232,239	247,073	14,825	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,253,785	0	0	0	0	10,253,785	1
Add credits during year:							
For Services	13,292					13,292	2
For Mains	102,395					102,395	3
Other (specify):							
MAC ASSESSMENTS	60,199					60,199	4
METER PAID FOR BY CUSTOMER	131					131	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	10,429,802	0	0	0	0	10,429,802	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	971,631	2
DUE FROM TOWN OF BROOKFIELD TAX ROLL	181,563	3
Total (Acct. 124):	1,153,194	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	131,567	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	131,567	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	1,820	12
Total (Acct. 143):	1,820	
Receivables from Municipality (145):		
DELINQUENTS PLACED ON TAX ROLL	19,376	13
HYDRANT RENTAL DUE FROM TOWN OF BROOKFIELD	235,791	14
Total (Acct. 145):	255,167	
Prepayments (165):		
INSURANCE	5,968	15
Total (Acct. 165):	5,968	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
REHABILITATION OF WELL #5 - 2/9/00	44,532	17
WATER TOWER PAINTING - 11/8/02	84,960	18
Total (Acct. 183):	129,492	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
INTEREST ON SPECIAL ASSESSMENTS PLACED ON TAX ROLL	73,448	20
Total (Acct. 253):	73,448	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	16,592,461	0	0	0	16,592,461	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,096,602	0	0	0	2,096,602	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,341,793	0	0	0	10,341,793	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,154,066	0	0	0	4,154,066	
Net Operating Income	109,487	0	0	0	109,487	8
Net Operating Income as a percent of						
Average Net Rate Base	2.64%	N/A	N/A	N/A	2.64%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(114,382)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(114,382)	
Net Income		
Net Income	(63,875)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Utility increased water rates 3.0% effective with the third quarter 2002 billing. It is anticipated that this will increase Water Utility revenues by approximately \$27,000 on an annual basis.

5. Obligations incurred or assumed, excluding commercial paper.

During 2002, the Water Utility defeased the outstanding balance on the 1996 \$3,400,000 bond issue. This was financed in the Water Utility by an addition to the advance from the Sewer Utility. The Water Utility will repay the Sewer Utility with interest at 3.25% for 20 years.

6. Formal proceedings with the Public Service Commission.

The Utility implemented a 3.0% simplified rate case during 2002.

The Utility also changed classes from D to C during 2002.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Amortization of Debt Discount and Expense (428): During 2002, the Utility defeased the outstanding balance on the \$3,400,000, 1996 General Obligation Water Bonds with the proceeds of an advance from the Sewer Utility. This resulted in a loss on defeasement of \$129,552 which, together with other costs is being amortized over the life of the original bonds.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Unamortized debt discount and expense(181): As noted on page F-01, the Utility defeased certain debt during the year and incurred a loss on defeasance. This loss, and the related fees have been recorded as deferred debits.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Sanitary District Commissioners
Sanitary District #4, Town of Brookfield
Brookfield, Wisconsin

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield as of and for the year ended December 31, 2002 and 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from the accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin
March 20, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 15, 2003

Mr. Thomas Cole, President
Sanitary District No. 4 - Town of Brookfield
P.O. Box 1296
Brookfield, WI 53045-1296

2002 Analytical Review DWCCA-6390-ELE

Dear Mr. Cole:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-8, additions and retirements greater than \$10,000 (the threshold for a Class D utility) not supported by a statistical schedule are to be explained. No explanation was provided for the additions and retirements to Account 392, Transportation Equipment. In the future, please explain all additions or retirements to accounts not supported by statistical schedules using the Class D threshold of \$10,000.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\6390
Brookfield.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	911,823	1
Total Sales of Water	911,823	
Other Operating Revenues		
Forfeited Discounts (470)	4,488	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,446	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,934	
Total Operating Revenues	924,757	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,214	8
Pumping Expenses (620-625)	111,897	9
Water Treatment Expenses (630-635)	21,534	10
Transmission and Distribution Expenses (640-655)	91,545	11
Customer Accounts Expenses (901-904)	15,147	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	195,748	14
Total Operation and Maintenance Expenses	457,085	
Other Operating Expenses		
Depreciation Expense (403)	342,295	15
Amortization Expense (404-407)		16
Taxes (408)	15,890	17
Total Other Operating Expenses	358,185	
Total Operating Expenses	815,270	
NET OPERATING INCOME	109,487	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	47	1	1,614	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	47	1	1,614	
Metered Sales to General Customers (461)				
Residential	1,731	133,669	370,051	4
Commercial	216	152,864	240,682	5
Industrial	1	18,630	24,061	6
Total Metered Sales to General Customers (461)	1,948	305,163	634,794	
Private Fire Protection Service (462)	149		34,394	7
Public Fire Protection Service (463)	1		235,791	8
Other Sales to Public Authorities (464)	8	2,410	5,230	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,153	307,574	911,823	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	235,791	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	235,791	
Forfeited Discounts (470):		
Customer late payment charges	4,488	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,488	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	670	10
Other (specify):		
PRIVATE WELL PERMITS	5,950	11
MISCELLANEOUS	1,826	12
Total Other Water Revenues (474)	8,446	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,732	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	340	3
Maintenance of Water Source Plant (605)	16,142	4
Total Source of Supply Expenses	21,214	
PUMPING EXPENSES		
Operation Labor (620)	39,156	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	66,238	7
Operation Supplies and Expenses (623)	1,418	8
Maintenance of Pumping Plant (625)	5,085	9
Total Pumping Expenses	111,897	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,147	10
Chemicals (631)	6,855	11
Operation Supplies and Expenses (632)	7,277	12
Maintenance of Water Treatment Plant (635)	4,255	13
Total Water Treatment Expenses	21,534	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	18,196	14
Operation Supplies and Expenses (641)	6,463	15
Maintenance of Distribution Reservoirs and Standpipes (650)	28,609	16
Maintenance of Mains (651)	6,286	17
Maintenance of Services (652)	14,833	18
Maintenance of Meters (653)	8,086	19
Maintenance of Hydrants (654)	4,099	20
Maintenance of Other Plant (655)	4,973	21
Total Transmission and Distribution Expenses	91,545	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,863	22
Accounting and Collecting Labor (902)	8,248	23
Supplies and Expenses (903)	2,036	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,147	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	93,264	27
Office Supplies and Expenses (921)	5,780	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	34,566	30
Property Insurance (924)	16,337	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	36,473	33
Regulatory Commission Expenses (928)	93	34
Miscellaneous General Expenses (930)	5,915	35
Transportation Expenses (933)	2,376	36
Maintenance of General Plant (935)	944	37
Total Administrative and General Expenses	195,748	
Total Operation and Maintenance Expenses	457,085	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		14,915	3
PSC Remainder Assessment		975	4
Other (specify): NONE			5
Total tax expense		15,890	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150,948		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	168,038		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
Total Source of Supply Plant	578,622	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,607,912	8,779	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	552,431		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	2,160,343	8,779	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	585,539		23
Total Water Treatment Plant	585,539	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150,948	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			168,038	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
Total Source of Supply Plant	0	0	578,622	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,616,691	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			552,431	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	2,169,122	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			585,539	23
Total Water Treatment Plant	0	0	585,539	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	848,284		26
Transmission and Distribution Mains (343)	8,956,207	27,390	27
Fire Mains (344)	8,385		28
Services (345)	1,926,498	10,432	29
Meters (346)	204,357	6,761	30
Hydrants (348)	1,153,836	2,541	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,097,567	47,124	
GENERAL PLANT			
Land and Land Rights (389)		0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	12,391	0	35
Computer Equipment (391.1)	85,095	0	36
Transportation Equipment (392)	19,882	26,428	37
Stores Equipment (393)		0	38
Tools, Shop and Garage Equipment (394)		0	39
Laboratory Equipment (395)		0	40
Power Operated Equipment (396)		0	41
Communication Equipment (397)		0	42
SCADA Equipment (397.1)		0	43
Miscellaneous Equipment (398)	22,807	0	44
Other Tangible Property (399)		0	45
Total General Plant	140,175	26,428	
Total utility plant in service directly assignable	16,562,246	82,331	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,562,246	82,331	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			848,284	26
Transmission and Distribution Mains (343)			8,983,597	27
Fire Mains (344)			8,385	28
Services (345)			1,936,930	29
Meters (346)	11,850		199,268	30
Hydrants (348)			1,156,377	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,850	0	13,132,841	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			12,391	35
Computer Equipment (391.1)			85,095	36
Transportation Equipment (392)	10,050		36,260	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			22,807	44
Other Tangible Property (399)			0	45
Total General Plant	10,050	0	156,553	
Total utility plant in service directly assignable	21,900	0	16,622,677	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	21,900	0	16,622,677	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			30,134	30,134	1
February			27,974	27,974	2
March			29,989	29,989	3
April			34,089	34,089	4
May			28,891	28,891	5
June			32,770	32,770	6
July			50,432	50,432	7
August			36,681	36,681	8
September			30,766	30,766	9
October			26,514	26,514	10
November			24,593	24,593	11
December			26,288	26,288	12
Total annual pumpage	0	0	379,121	379,121	
Less: Water sold				307,574	13
Volume pumped but not sold				71,547	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				1,389	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,389	19
Volume pumped but unaccounted for				70,158	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,640	23
Date of maximum: 7/22/2002					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				679	26
Date of minimum: 11/5/2002					27
Total KWH used for pumping for the year				787,473	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
860 PLAUTEAU LANE	1	350	10	576,000	Yes	1
21375 CLARION LANE	2	314	10	403,000	Yes	2
150 SOUTH BARKER ROAD	3	450	15	504,000	Yes	3
160 SOUTH BARKER ROAD	4	370	16	504,000	Yes	4
20800 MARY LYNN DRIVE	5	220	12	396,000	Yes	5
20800 MARY LYNN DRIVE	6	202	6	237,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE-BOWLER	5
Year Installed	2001	1995	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	300	8
Pump Motor or Standby Engine Mfr	F&I WELL	U.S.	G.E.	10
Year Installed	2001	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	SIMMONS	SIMMONS	GRAND FOS	18
Year Installed	2000	1996	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	325	120	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	23
Year Installed	1992	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	15	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ION #2, 21510 BIRDSEYE LN	ION #3, 150 S. BARKER RD	ION #3, 1505 BARKER ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1997	1990	1987	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	120	9
				10
Total capacity in gallons (actual)	215,000	225,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800		20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	979	0	0	0	979
M	D	6.000	8,264	0	0	0	8,264
P	D	6.000	50,164	0	0	0	50,164
M	D	8.000	30,781	0	0	0	30,781
P	D	8.000	71,460	0	0	0	71,460
P	D	10.000	7,884	0	0	0	7,884
P	D	12.000	66,097	0	0	0	66,097
Total Within Municipality			235,629	0	0	0	235,629
Total Utility			235,629	0	0	0	235,629

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	14	0	0	0	14		1
M	1.000	1,470	0	0	0	1,470	101	2
M	1.250	43	0	0	0	43	1	3
M	1.500	63	0	0	0	63	0	4
M	2.000	56	0	0	0	56	2	5
M	4.000	26	0	0	0	26		6
M	6.000	31	0	0	0	31	1	7
M	8.000	12	0	0	0	12	1	8
Total Utility		1,715	0	0	0	1,715	106	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	164	0	0	(4)	160	49	1
0.750	1,699	0	0	6	1,705	104	2
1.000	80	4	1	0	83	10	3
1.500	54	4	2	0	56	7	4
2.000	30	0	0	0	30	5	5
3.000	10	0	0	0	10	4	6
4.000	3	1	1	0	3	1	7
6.000	11	1	1	0	11	1	8
8.000	1	0	0	0	1	0	9
Total:	2,052	10	5	2	2,059	181	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	135	1	0	0	0	24	160	1
0.750	1,593	79	0	1	0	32	1,705	2
1.000	9	65	0	2	0	7	83	3
1.500	0	45	0	4	0	7	56	4
2.000	1	23	0	0	0	6	30	5
3.000	0	3	1	1	0	5	10	6
4.000	0	0	0	0	0	3	3	7
6.000	0	0	0	0	0	11	11	8
8.000	0	0	0	0	0	1	1	9
Total:	1,738	216	1	8	0	96	2,059	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	537				537	2
Total Fire Hydrants	537	0	0	0	537	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,038

Number of distribution system valves end of year: 911

Number of distribution valves operated during year: 293

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Mains (343), Services (345) and Hydrants (348): Costs added per are additional costs incurred on a project completed this year. The actual mains, services and meters put into service from this project were placed into service and the quantities added during 2001.

Meters (Page W-17)

Adjustments: The Utility rechecked their records and found that these adjustments were necessary to correct the balance.
2" meter for residential customer: The District has one residential customer that is a large user and has a 2" meter.

Hydrants and Distribution System Valves (Page W-18)

The District has increased the number of valves tested in 2002, however, due to limited personnel, all distribution valves have not been operated. The District will work to become compliant in 2003.
